

ACCOUNTING REPORT CHECKLIST	
A.	RCS CSCFA-112 Report
1	In Parts I and II, collections in AMS 9966 can not be used to reduce public receivables.
2	In Parts I and II, if AMS = 094*, then it is not to be included as an offset to public receivables.
3	In Parts III - VIII, do the beginning interest, penalties, and administrative fee values equal the ending balances reported at 30 Sep for prior year? (Note: Checks will be made at basic symbol, operating agency, and detailed reimbursement source code level.)
4	In Parts III - VIII, are the beginning balances for interest, penalties, and administrative fees assessed, plus the amounts assessed for each category during CFY, equal to or greater than amounts collected for each category? (Note: Checks will be made separately for interest, penalties, and administrative fees at the detailed reimbursement source code level.)
5	Do Parts III - VIII exclude unearned revenue (AMS *9**) for all reimbursement source codes?
B.	RCS CSCFA-218 Report
1	Are the reported funds available correct using the following formulas? (b) 97X4930. Supply maintenance activities will report funds received for Capital Budget Authority and Obligation Authority received on funding authorization documents (FADs). (c) 97X4930. Activities with capital budget authority will report funds receivable for capital in agreement with PBAS. (d) 97X4930. Depots will report prior-year unobligated balance, plus automatic orders received, in agreement with DFAS-IN records. (e) 97X4930. Depot maintenance and ordnance activities will report funds received on FADS for Capital Budget Authority, plus the funding based upon the acceptance of reimbursable orders.
2	Are commitments outstanding reported for applicable appropriations?
3	Are gross obligations for X1805 less than or equal to funds available plus recoveries reapportioned?
4	For activities reporting DWCF and/or AWCF activity, are statements of financial condition included?
C.	RCS DD-COMP(M)1292 Statement 7, Monthly Management Report
1	Is this report prepared in thousands of dollars?
2	Do the unfilled orders on line C of Statement 7 equal unfilled orders on the RCS CSCAA-118? If not: (a) Is the difference footnoted? (b) Is an analysis provided?
3	Do net reimbursable issues, line E of the Statement 7, equal earnings less other income on the RCS CSCFA-112?
4	Do obligations less recoveries, line G on the Statement 7, equal obligations less recoveries as reported on the RCS CSCFA-218?
5	Do unobligated commitments, line K of the Statement 7, equal commitments outstanding on the RCS CSCFA-218?
6	Do materials on order, line T of the Statement 7, equal total undelivered orders on the RCS CSCAA-218?
7	Does cash (Treasury), line U of the Statement 7, equal total Treasury cash as computed to using the RCS CSCAA-28 reports?
8	Do accounts receivable-Government, line X, and accounts receivable-public, line Y, of the Statement 7, equal total receivables as reported on the RCS CSCFA-112 less undistributed collections?
9	Do accounts payable, line Z of the Statement 7, equal total payables as reported on the RCS CSCFA-218 less undistributed disbursements?

Table 27-3

ACCOUNTING REPORT CHECKLIST	
D.	Sale of Forest Products
1	If actual sales and/or expenses are applicable to more than one installation or facility, are the locations identified?
2	Are the cumulative sales fiscal year-to-date (FYTD) verified with proceeds deposited in 21F3875.3960 08-C S99999 as reported on RCS CSCFA-302?
3	Are the cumulative obligations FYTD verified to TRC 1J reported on RCS CSCFA-218?
E.	Morale Welfare and Recreation (MWR) Checklist (TRC 26)
1	Are obligations reported for current year appropriations only?
2	Do all functional cost account (FCA) codes contain a valid program code in the second and third position? (Note: Command unique program codes and program codes with a zero in the third position won't pass DFAS-IN edits. (See DFAS-IN Manual 37-100-FY for valid codes.)
3	Have obligations for all FCA codes been reported? (Note: Reporting of FCA codes on the CSCFA-218 report are required.
4	Do not report negative (credit balances for non-returnable services, e.g., utilities, civilian personnel expenses, etc.
5	Check FCAs to ensure capture of existing programs whether managed by DCA or not.
6	Ensure the engineer cost accounting system, Integrated Facilities System (IFS), is correctly transferring costs into STANFINS. For example, when performing maintenance and repair of a MWR facility authorized AF support, confirm that the appropriated funds are not split between personnel salaries and benefits, supplies, etc., when it should be under maintenance/repair of facilities.
7	Cross-check total obligations on the RSC CSCFA-218 report (direct and indirect costs) against direct cost execution (i.e., L account). The total obligations by FCA should be equal to or greater than direct support.
8	Check appropriated fund (APF) civilian personnel costs against the mid-year and year-end MWR Personnel Strength Reports (RCS DD-M(Q) 1555 AR 215-1). Check discrepancies, e.g., people with no expense, or vice versa. Note: when dealing with end strengths, it is possible to have the above situations. However, generally they are incorrect and should be verified.
9	Check APF authorizations to MWR by category (AR 215-1). For example, check to see if Category C activities (revenue generating) are receiving any direct support. Possible exceptions are recipients in remote/isolated locations, or recipients located outside the continental United States (OCONUS). Check to see if totals are unreasonable. For example, OCONUS activities are authorized utility support. Reports should reflect utility support when authorized.
10	For contractor funds or managed MWR programs affected installations should ensure that blanket contract costs are at least prorated to each activity being supported and are reported at the detail EOR level. Also, report all authorized engineer support to these activities.
11	For veterinary funds, are APF totals only in support of the MWR facility and not their mission function? Cross-check this against the Personnel Strength Report.
12	Try to solve problems and reconcile at the lowest level.
13	Cross-check against non appropriated fund (NAF) financial statements when necessary. For example, a club, a Category C activity, does not show utilities support on either the RCS CSCFA-218 report or its income statement. This is an unreasonable situation and should be verified. Refer to AR 215-1 for clarification.

Table 27-3 (Continued)

ACCOUNTING REPORT CHECKLIST	
F	Civilian Manpower Obligation Data (CMOD) Report
1	Check that the following average salaries are in-line with current fiscal year average salaries provided annually by DFAS-IN. These checks are only sanity checks, and are meant to call attention to possible errors. Some accounting activities may have good reason to have average salaries which differ considerably from the government average. In this case, be prepared to justify the amounts.
	a. The average full time permanent (FTP) general Schedule (GS), EOR 4th position B, salary. This is obligations divided by work years.
	b. The average FTP wage grade (WG), EOR 4th position C, salary. This is obligations for base pay divided by work years. Depot maintenance activities may vary from this amount.
	c. The average FTP senior executive service (SES), EOR 4th position F, salary. This is obligations for base pay divided by work years.
	d. The average FTP direct foreign nationals , EOR 4th position T, salary. This is obligations for base pay divided by work years.
	e. The average FTP indirect foreign nationals EOR 4th position 5, salary. This is obligations for base pay divided by work years.
2	Overtime costs divided by overtime work years should be equal or less than the maximum annual rate of overtime for GS/merit pay employees. The annual overtime rate cannot exceed 1 1/2 times the salary of a GS 1- step 1 employee.
3	EORs for reserve technicians, EOR 4th position J, K, or L, should be reported for Operation and Maintenance Army National Guard (2065) and Operation and Maintenance Army Reserve (2080) only.
4	For current year, there should be no negative values for obligation, end strength, or work months.

Table 27-3 (Continued)

